

Mail Stop 3561
via U.S. mail and facsimile

May 21, 2008

Gregory Scott, President
Bebe Stores, Inc.
4000 Valley Drive
Brisbane, CA94005

Re: Bebe Stores, Inc.
Form 10-K for fiscal year ended July 7, 2007 and filed September 14,
2007
File No. 0-24395

Dear Mr. Scott:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

John Reynolds
Assistant Director
Office of Beverages, Apparel and
Health Care Services

cc: Tad J. Freese, Esq.
By facsimile to (650) 463-2600